

GLOSSARY

Acronyms and Abbreviations

ADP	automatic data processing
AO	area of operations
AOR	area of responsibility
AR	Army regulation
ARNG	Army National Guard
ARSOF	Army Special Operations Forces
ASA (FM&C)	Assistant Secretary of the Army for Financial Management and Comptroller
ATCCS	Army Tactical Command and Control System
AUTODIN	Automatic Digital Network
bde	brigade
bn	battalion
BOIP	basis-of-issue plan
BSA	brigade support area
CAP	crisis action planning
CAPS	Commercial Accounts Processing System
CCV	cash collection voucher
CESI	communications-electronics standing instruction
CEWI	combat electronic warfare intelligence
CI	civilian internee
CINC	commander in chief
COL	colonel
COMMZ	communications zone

COMSEC	communications security
CONUS	continental United States
COSCOM	corps support command
CP	command post
CS	combat support
CSG	corps support group
CSS	combat service support
CTA	common table of allowances
CVS	commercial vendor services
DA	Department of the Army
DCG	deputy commanding general
DD	Department of Defense (form)
det	detachment
DFAS	Defense Finance and Accounting Service
DFAS-IN	Defense Finance and Accounting Service-Indianapolis
DFBS	defense finance battlefield system
DFSA	designated finance support activity
DISCOM	division support command
div	division
DJMS	Defense Joint Military Pay System
DLA	Defense Logistics Agency; dislocation allowance
DNVT	digital non-secure voice terminal
DO	disbursing officer
DOD	Department of Defense
DOPS	Disbursing Operations Processing System
DS	direct support
DSA	division support area
DSSN	disbursing station symbol number
EAC	echelon above corps

EMP	electromagnetic pulse
EOD	explosive ordnance disposal
EPW	enemy prisoner of war
FAO	finance and accounting officer
FAR	federal acquisition regulation
FAX	facsimile terminal
FB	finance battalion
FD	finance detachment
FG	finance group
FINCOM	finance command
FM	field manual; financial management
FN	foreign national
FSB	forward support battalion
FST	finance support team
FY	fiscal year
G1	Assistant Chief of Staff, G1 (Personnel)
G2	Assistant Chief of Staff, G2 (Intelligence)
G3	Assistant Chief of Staff, G3 (Operations & Plans)
G4	Assistant Chief of Staff, G4 (Logistics)
G5	Assistant Chief of Staff, G5 (Civil Affairs)
G6	Assistant Chief of Staff, G6 (Signal)
GAO	General Accounting Office
gp	group
GS	general support
HHC	headquarters and headquarters company
HNS	host nation support
HQ	headquarters

HQDA	headquarters Department of the Army
IAW	in accordance with
IBOP	international balance of payments
ICF	intelligence contingency fund
ID	identification
IPB	intelligence preparation of the battlefield
JAG	Judge Advocate General
JCS	Joint Chiefs of Staff
JFTR	joint federal travel regulation
JOPEs	Joint Operations Planning and Execution System
KIA	killed in action
LASSO	logistics automation system support office
LES	leave and earnings statement
LZ	landing zone
MACOM	major Army command
MAJ	major
MBF	military banking facility
MCC	movement control center
METL	mission essential tasks list
METT-T	mission, enemy, terrain, troops, and time available
MIA	missing in action
MMC	Materiel Management Center
MMPA	master military pay account
MOPP	mission-oriented protection posture
MP	military police

MPC	military payment certificate
MPD	miscellaneous pay documents
MSB	main support battalion
MSC	major subordinate command
MSE	mobile subscriber equipment
MSP	main supply points
MSR	main supply routes
MSRT	mobile subscriber radio terminal
MWR	morale, welfare, and recreation
NAF	nonappropriated fund
NAFI	nonappropriated fund instrumentalities
NBC	nuclear, biological, chemical
NCO	noncommissioned officer
NCOER	noncommissioned officer evaluation report
NEO	noncombatant evacuation order
NPA	net pay advice
NRI	net radio interface
OCONUS	outside continental United States
OPCON	operational control
OPLAN	operation plan
OPNS	operations
OPORD	operation order
OPSEC	operations security
PACIDN	personnel administration center identification number
PBO	property book officer
PCS	permanent change of station
PERSCOM	Personnel Command

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P.L.	public law
plt	platoon
POL	petroleum, oil and lubricants
PSS	personnel service support
PSYOP	psychological operations
RC	Reserve Component
RDF	radio direction finder(ing)
RM	resource management
RTOC	rear tactical operations center
RWI	radio wire integration
S1	Adjutant (U.S. Army)
S2	Intelligence Officer (U.S. Army)
S3	Operations and Training Officer (U.S. Army)
S4	Logistics Officer (U.S. Army)
SFC	sergeant first class
SIDPERS	Standard Installation/Division Personnel System
SITREP	situation report
SJA	Staff Judge Advocate
SMF	special mission fund
SOFA	Status of Forces Agreement
SOI	signal operation instructions
SOP	standard operating procedure
SRP	soldier readiness processing
SSN	social security number
STANFINS	Standard Financial System
Sure Pay	direct deposit
TA	theater Army

T&A	time and attendance
TACCS	Tactical Army Combat Service Support Computer System
TBO	transactions by others
TDA	table of distribution and allowances
TDY	temporary duty
TFE	tactical field exchange
TFO	transactions for others
TL	transmittal letter
TOE	table of organization and equipment
TPFDL	time phased force deployment list
TSC	Theater Support Command
TSOP	tactical standard operating procedure
UCMJ	Uniform Code of Military Justice
US	United States of America
USAR	United States Army Reserve
USC	United States Code
vol	volume
WIA	wounded in action

Definitions

Allied Military Scrip - An instrument (scrip) denominated in allied or an invaded nation's monetary units that is used as the official medium of exchange. Allied military scrip may be used by allied forces for any purpose for which foreign currency is used.

Appointment Documents - Commanders may appoint individuals to act as agent officers or imprest cashiers for finance commanders. The contracting officer will appoint ordering officers using an appointment letter. This appointing authority is not delegated to the finance commander.

Army Battle Command System - Migration of all fielded and developmental Army C2 systems into one fully integrated and interoperable system with seamless connectivity from the national command authority (NCA) to the foxhole.

Base Cluster Operations Center (BCOC) - An area set up in a base cluster to coordinate mutual support of the bases during rear area combat operations and area damage control.

Base Defense Operations Center (BDOC) - An area set up in a base to coordinate defense of the base and area damage control operations.

Battlespace - Components of this space are determined by the maximum capabilities of friendly and enemy forces to acquire and dominate each other by fires and maneuver and in the electromagnetic spectrum.

Borrower Agent - A finance commander, the member in command of a designated unit or group, or an individual member of an armed force who obtains an advance from another country's armed force.

Cash - U.S. or foreign money, currency and coins. (Also see the definition of currency and money.)

Certifying Officer - A person who certifies that payment vouchers are correct and ready for payment. In most cases, finance commanders are certifying officers. Finance commanders may also designate a certifying officer in other organizations.

Check for Cash - A military DJMS midmonth or end-of-month paycheck issued from DFAS-I, payable to the soldier (payee), and mailed to the local finance unit. This check may be cashed only by a paying agent or the finance commander after the payee's endorsement has been recorded on the face of the check.

Combat Payment - An amount paid to soldiers in a theater of operations during hostilities. A combat payment ceiling is established by the theater/contingency force commander. Finance personnel or agents prepare combat payments by use of DA Form 2139 (Military Pay Voucher), DD Form 115 (Military Payroll List), or other specifically designated forms in conjunction with existing summary vouchers.

Contingency Contracting - The provision of those essential supplies and services needed to sustain the mission. It includes emergency contracting in CONUS or OCONUS for those actions necessary for the mobilization and deployment of units.

Contracting Officer - A DA military officer or civilian employee who has a valid appointment as a contracting officer under the provisions of the Federal Acquisition Regulation (FAR). He has the authority to enter into and administer contracts and make determinations and findings about such contracts.

Crisis Action Planning - The JOPES process involving the time-sensitive development of joint operation plans and orders in response to an imminent crisis.

Currency - Cash and military payment certificates. Any form of money in actual use as a medium of exchange. (Also see the definition of cash and money.)

Deliberate Planning - The JOPES process involving the development of joint operations plans for contingencies identified in joint strategic planning documents; conducted primarily in peacetime; accomplished in prescribed cycles that complement other DOD planning cycles and IAW the formally established Joint Strategic Planning System.

Deputy - A duly appointed commissioned officer, warrant officer, noncommissioned officer, or civilian employee of the Department of the Army in the organizational chain of the finance commander who is authorized to perform, for and in the name of the finance commander, all duties required of such officer.

Designated Finance Support Activity (DFSA) - A support activity that will function as the primary financial support activity for the committed theater of operations. The DFSA will have direct input capability to DFAS-I. The location of the DFSA is dependent on the tactical situation and requirements in the geographical emergency area.

Disbursement Document - Used to show currency disbursed. SF 44 and OF 1129 are the disbursement documents for the imprest fund cashier respectively. Agents and cashiers will process disbursement documents through the disbursing division of the finance unit.

Disbursing Officer (DO) - The individual directly responsible for currency accountable to the finance commander. The disbursing officer disburses currency and makes collections in the name of the finance commander.

Doctrine - Fundamental principles by which military forces guide their actions in support of national objectives; doctrine is authoritative but requires judgment in application.

Endorsement - A payee's payroll signature or witnessed mark on a check or appropriate pay document acknowledging receipt of currency.

Finance Commander - The finance unit commander and staff officer assigned to maintain a system of accounts and finance procedures for a command. The finance commander is entrusted with the duty to disburse, receive, and account for public monies in his own name. When performing his staff functions, he is sometimes referred to simply as the finance officer.

Finance Detachment (FD) - The FD is a command and control asset of a FB headquarters. The FD provides military pay support, commercial vendor services, disbursing/funding support, and data base maintenance to units and personnel in a specific geographical location. The FD is designed to support 6,000 soldiers.

Finance Operations - The execution of the finance mission: to fund Army, joint, and multinational forces by providing timely procurement and contracting support, banking and currency support, US and non-US pay support, accounting and cost capturing support, and financial advice.

Financial Management - Financial management encompasses the two core processes of finance operations and resource management operations.

Imprest Fund - A cash fund established by an advance of currency without a charge to an appropriation from a finance commander to a duly appointed cashier. The fund will be used for disbursements as needed from time to time in making payments in cash for relatively small purchases. Imprest funds will be used on an exception basis.

Imprest Fund Cashier - The individual appointed to disburse currency from the imprest fund. The cashier is directly accountable to the finance commander and responsible to the contracting officer for the accuracy of payments.

Interagency - Military operations conducted in conjunction with nonmilitary organizations: agencies of the US government, nongovernmental organizations (NGOs), and/or private voluntary organizations (PVOs).

Interim Receipt for Cash - A receipt for cash is prepared at the time an imprest fund customer receives currency to make a purchase through the imprest fund. When the cashier issues the currency, the customer signs the interim receipt for cash. The cashier retains the receipt as an accountable document until the customer returns to clear the advance of currency.

Leave and Earnings Statement (LES) - An individualized automated monthly statement produced by DJMS showing each soldier's entitlements earned, payments, and deductions. In addition, it provides the soldier with monthly transactions which affected his leave account and serves as the

official cumulative leave record. The LES also shows a cumulative total of taxable income paid during the calendar year and the state, federal, and FICA taxes withheld.

Master Military Pay Account (MMPA)- The total of all master pay accounts of members paid under the Joint Uniform Military Pay System-Army. The file is maintained on magnetic tape at DFAS-I.

Military Payment Certificate (MPC) - An instrument (scrip) denominated in U.S. dollars that is used as the official medium of exchange in U.S. military operational areas overseas that are designated as MPC areas.

Modularity - A force design methodology that establishes a means to provide interchangeable, expandable, and tailorable force elements.

Money - The official currency, coins, and negotiable instruments issued by a government. It is a commodity such as gold or silver that is legally established as an exchangeable equivalent of all other commodities and is used as a measure of their comparative values on the market. (Also see the definition of cash and currency.)

Multinational Operations - A collective term to describe military actions conducted by forces of two or more nations typically organized within the structure of a coalition or alliance.

Noncombatant Evacuation Order (NEO) Payments - Payments made to family members who have been ordered to evacuate from overseas areas because of pending or ongoing armed conflict by the theater commander, State Department, or other authorized official. In accordance with the DoD Pay Manual, an advance pay not to exceed two months' of the sponsor's basic pay is payable in one or more installments.

Optional Form (OF) 1129 (Cashier Reimbursement Voucher and/or Accountability Report) - Is used by the imprest fund cashier -to process all SFs 1165 to the finance commander for reimbursement. The imprest fund must be reimbursed at least monthly. It requires the signature of the imprest fund cashier and ordering officer as well as certification by the finance commander.

Ordering Officer - An individual from a unit who is appointed by the contracting officer. This officer is delegated the authority in writing to perform certain contracting functions which include the approval of purchases through the use of purchasing agents and imprest funds. The appointment letter designates the responsibilities of the ordering officer.

Paying Agents - Commissioned or warrant officers, enlisted soldiers in grades SFC and above, and civilians in grades GS-9 and above appointed to make specific payments as authorized in appointment orders. Agents are directly accountable to the finance commander for whom they are acting.

Pecuniary Liability - An obligation to make good a loss. For example, an individual is pecuniarily liable to the government for any loss caused by misconduct or negligence in maintaining proper accounting and/or proper safeguards for the currency or property entrusted to him.

Public Currency - U.S. Treasury currency entrusted to a finance commander, imprest fund cashier, or agent for disbursement or collection in accordance with prescribed policies and procedures.

Rear Tactical Operations Center (RTOC) - The rear area staff with the responsibility for planning, coordinating, directing, and monitoring rear area combat operations.

Receiving Report - A certified (signed by the receiving person) document which lists the goods and quantities a vendor has provided. A third person (not the ordering officer or purchasing agent) will certify receipt and acceptance of the goods or services purchased.

Record of Cash Verification - Any currency held by a paying agent for more than 24 hours will require monthly verification by a disinterested officer appointed by the commander. The disinterested officer will verify currency held by the imprest fund cashier at least quarterly. Officers in the direct chain of command of the imprest fund cashier or paying agent may not serve as disinterested verification officers.

Resource Management Operations - The execution of the resource management mission: to analyze the commander's tasks and priorities, to advise the commander, and to identify the financial resource requirements which will enable the commander to accomplish the mission. Resource managers acquire, program, budget, allocate, distribute, and control all funds.

Situational Awareness - Ability to have accurate and real-time information of friendly, enemy, neutral, and noncombatant locations; a common, relevant picture of the battlefield scaled to specific level of interest and special needs.

Solatium Payments - Monetary compensation given to alleviate grief, suffering, and anxiety resulting from injuries, and property or personal loss.

Standard Form (SF) 44 (Purchase Order-Invoice-Voucher) - Is designed primarily for over-the-counter purchases made away from the purchasing office (e.g., at isolated units). It is a single document for a purchase order, receiving/acceptance report, supplies invoice, and public voucher. It is authorized only when no other small purchase method is considered more suitable.

Standard Form (SF) 1165 (Receipt for Cash Subvoucher)- Is for supplies or services received. The subvoucher is consecutively numbered with the FY and subvoucher number (e.g., 90-001). A statement of receipt of the goods or services is recorded on the reverse of the form. SFs 1165 support the SF 1129 reimbursement voucher.

Tailorability - Capability to determine the right mix and sequencing of units with sufficient combat power to accomplish the mission and sustain the force, based on METT-T, analysis, and other criteria such as available lift, prepositioned assets and host nation support.

Vendor's Invoice - A document issued by the seller (vendor) listing the goods or services bought, their quantity, individual price, and total value.